



Wilton Town Council

Budget Report 2020 - 2021

Report of the Town Clerk



The Council Offices
Kingsbury Square
Wilton SP2 0BA



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[Email the clerk](#)



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Legal context

Wilton Town Council has a statutory duty to produce an income and expenditure account and statement of balances in accordance with the Accounts and Audit Regulations 2015, Regulation 12.

The purpose of this report

To approve a budget and precept for 2020 – 2021.

Steve Milton ACIS

Clerk & Responsible Financial Officer

2nd January 2020

1. Purpose of report

To seek approval for 2020/2021 precept and budget, in accordance with the information set out in the Responsible Financial Officer's report. This report sets out the following matters for the consideration of the Council:

- Background information
- 2020/21 precept
- 2020/21 tax base
- 2020/21 budget
- 2020/21 balances and reserves
- Financial management arrangements
- Governance and assurance
- Recommendations
- Budget papers and supporting information

2. Background

- a. Every year, Wilton Town Council is required to set a budget for the forthcoming year and determine the amount to be charged to local council tax payers in the form of a precept collected on behalf of the Council by Wiltshire Council.
- b. In accordance with section 25 of Local Government Act 2003, this report provides members with information concerning the recommended budget and adequacy of balances and reserves to meet the financial requirements of the next financial year.

- c. Wilton Town Council is required to set its Precept in accordance with statutory requirements. The report sets out implications of setting the Councils' precept for 2020/21 and the impact it will have on Council's proportion of the Council Tax Bill.
- c. Each year, having regard to any advice received from the internal and external auditors, the Council reviews its financial management arrangements and makes any changes necessary to facilitate the effective operation and efficient delivery of its services and responsibilities..
- d. The recommendations of the Responsible Financial Officer are to be ratified by full Council at its meeting on 7th January 2020 in order to provide adequate notice to Wiltshire Council for billing purposes.

3. 2019/20 Precept

- a. The precept requirement for Wilton Town Council in 2019/20 recommended by the Budget Working Party is **£243,187**. The Precept requirement consists of the base budget (annual running costs – see Annex B) plus the additional items recommended for inclusion next year (see Para 4 (f) below). The increase equates to £12.47 per annum at Band D, approximately £1 per month. The Council can, should it wish, amend this by including/removing projects or by using reserves to mitigate the increase.
- b. The increase proposed to the precept takes account of the following:
 - An increase in the Council Tax Base (the number of properties eligible to pay the charge).
 - Lower than expected expenditure in 2019/20 resulting in an increased contribution to reserves and the consequent availability of funding from reserves
 - An ambitious programme of works and projects recommended by the Budget Working Party for 2020/21 (see Para 5 (g) below)

4. 2019/20 Wilton Town Council Tax Base

- a. The Council Tax is based on a statutory calculation of the number of chargeable households in the Town.
- b. Wiltshire Council has confirmed that the 2020/21 Council Tax Base for Wilton is 1,615.51 for Band D equivalent properties. This is higher than the figure calculated for 2019/20 and reflects new properties in the Town.
- d. The proposed 2020/21 precept requirement is divided by the new Tax Base of 1,615.51 to provide the Band D Council Tax figure.

5. 2019/20 Proposed Budget

- a. The budget review task group met on 10 December to review the budget proposals for 2020/21 and included provision for projects proposed by members of the Council and the service committees.
- b. The budget process has incorporated a budget review by the Responsible Financial Officer (Clerk) and the Chairs of the Council's Committees.
- c. All budgets have been reviewed to reflect known spending pressures, such as officer pay awards, inflation and unavoidable growth.
- d. The budget has been set in accordance with the requirements of sections 39 to 51 of the Local Government Finance Act 1992 and the Accounting and Audit Regulations. As well as being developed on the principle of maintaining existing service levels whilst keeping the required increase in Council Tax to a minimum.

- e. The proposed base budget for 2020-2021 is attached at Annex B. This will be amended to include any of the projects agreed in para f below.
- f. Items considered by the committees (more detail attached Annex A) together with the recommendations of the Budget Working Party are set out below.

Item	Cost	Recommended
• Wildflower Meadow & Biodiversity	£4,500	£2,000
• Wilton Plant Festival	£750	£750
• Wilton Community Hub	£7,500	£5,000
• Council Offices (Improvements)	£10,000	£10,000
• Public Conveniences (facelift)	£4,500	£4,500
• Water bottle refill station	£1,500	£1,500
• Garden of Remembrance	£750	<i>See Note 1</i>
• Dementia Café	£750	<i>See Note 2</i>
• Disabled Access - CATG	£2,500	£1,500
• Replacement wicket (R2)	£0	<i>See Note 3</i>
• Flood fund	£1,500	£1,500
• Street sweeper/handyperson	£10,000	<i>See Note 4</i>
• A community fridge scheme	£1,000	£1,000
• Social Integration (Veterans)	£1,500	<i>See Note 5</i>
• Wilton Parkway Station Project	£10,000	£10,000
• Relocation of CCTV System	2,000	£2,000
TOTAL	£58,750.00	£37,750

Note 1: Funded from the grounds maintenance budget

Note 2: Funded from the grants budget

Note 3: Funded by R2 if required

Note 4: To be considered as part of the Service Delegation and Asset Transfer discussions with Wiltshire Council – considered premature until the outcome of those discussions is known.

Note 5: No proposals yet received, to be funded from reserves if a project emerges.

6. Impact on Resources

The Council must have regard to the resources available to deliver such an ambitious programme of work. The Council has only 45 hours per week of administrative staff capacity and this will increase the strain on busy staff. Members should be satisfied that the programme is achievable without placing unreasonable pressure on staff or seek to mitigate this impact in some other way.

7. Balance and Reserves

- a. Due to overspends in the 2018/19 budget, last year the Council agreed to increase its general reserves and adopted the following policy:
 - To work towards achieving a general fund balance of 45% of the net budget (not including earmarked reserves) to protect against unforeseen budget pressures and possible funding cuts.
 - To set aside sufficient sums in earmarked reserves to support future investment requirements and other specific commitments – such as the Neighbourhood Plan.
 - To undertake an annual review as part of the budget setting process.
- b. The 2019/20 budget included provision of £10,000 to increase the Council's reserves. Budget monitoring

this year shows that expenditure has been lower than expected. Budget scrutiny has improved and unbudgeted expenditure has been reduced significantly. This means the Council is in a stronger financial position and the need for large reserves is reduced. General reserves currently stand at £81,000 (Month 9).

- c. In addition, the Council has identified future financial pressures and included ear marked reserves within its balances.
- d. Provided the Council maintains this level of budget management, financial risks are reduced and reserves are appropriate.
- e. The implementation of income and expenditure budgeting and the new RBS Omega software has enabled the Clerk to revisit the Council's budget, building it up on a zero base. This has highlighted savings that have been delivered this year in the region of £10,000 pa. This has created headroom for expenditure in 2020/21 while mitigating the impact on the precept.
- f. In the light of the above, it is considered that the Council can now ease its Reserves Policy provided a minimum general reserve of £50,000 is maintained. This level of reserves will be adequate to protect against any unforeseen revenue commitments and any shortfall in anticipated income. The maintenance of ear-marked reserves will protect against known future budget pressures.

8. Governance and assurance

- a. The financial year runs from 01 April to 31 March and the proposed budget is prepared in the autumn and set in January, in advance of the new financial year. It must be reviewed and approved by full council. The budget has been prepared in accordance with key principles of prudence and transparency, and, subject to the recommendations set out in this report, the levels of balances, reserves and contingencies within the budget are adequate.
- b. The budget estimates the resources required to fund the services Wilton Town Council provides, its strategic aims and objectives and to also meet community needs and priorities.
- c. The Precept must be agreed and set at the full Council meeting on 7th January 2020, to ensure the deadline set by the precepting authority - Wiltshire Council - is met.

9. Recommendations

- a. That the Council agrees the budget for 2020/2021 attached, including the additional items recommended by the budget working party.
- a. That the Council sets its precept at for the 2019/20 financial year.
- b. That the Council agrees to hold £50,000 in general reserves and allocate earmarked reserves to mitigate known future financial pressures as set out in the budget.

Wilton Town Council

Budget Proposals Considered.

Annex A

Item	Cost
<ul style="list-style-type: none"> Wildflower Meadow & Biodiversity To extend wildflower areas in Minster Street and to support Wilton Wildlife Group plant wildflower areas around the car park at the Pavilion. R2 Funding may be available to support this project. 	£4,500
<ul style="list-style-type: none"> Wilton Plant Festival To provide financial assistance and support the Plant Festival planned for May 2020 	£750
<ul style="list-style-type: none"> Wilton Community Hub To include adequate funds to pay for professional assistance with the Wilton Community Hub project – the conversion of the Police Station. Architects and legal fees, etc. 	£7,500
<ul style="list-style-type: none"> Council Offices (Improvements) The Council's Offices are suffering from damp and have an extremely low energy performance level. Measures to improve energy efficiency and rectify current repair and maintenance issues are now required. 	£10,000
<ul style="list-style-type: none"> Public Conveniences (facelift) The public conveniences are in need of a facelift – painting decorating and replacement of old fixtures and fittings. 	£4,500
<ul style="list-style-type: none"> Water bottle refill station To install a water refill bottle in the Town to reduce single use plastics. 	£1,500
<ul style="list-style-type: none"> Garden of Remembrance To carry out works to tidy the Garden of Remembrance. 	£750
<ul style="list-style-type: none"> Dementia Café To allocate funds to support a Dementia Café. 	£750
<ul style="list-style-type: none"> Disabled Access - CATG To include additional match funding for CATG projects targeting improved access for the disabled. 	£2,500
<ul style="list-style-type: none"> Replacement wicket (R2) The Council may wish to seek R2 funding to replace the existing cricket wicket at Castle Meadow. 	£0
<ul style="list-style-type: none"> Flood fund The Council may wish to include funds to rebuild and waterproof the salt and sand store at Castle Meadow. In addition, the Council may wish to fund other flood prevention measures such as preparing and distributing a leaflet for at risk households and purchasing additional empty sandbags. 	£1,500
<ul style="list-style-type: none"> Street sweeper/handyperson The Council may wish to consider employing a handyperson/streetsweeper to improve the appearance of the Town. 	£10,000

<ul style="list-style-type: none"> • A community fridge scheme Frome Town Council has introduced a community fridge scheme managed by volunteers. Food from local supermarkets and donations from the public are stored in a fridge in the Town where people on lower incomes can access foods for free. 	£1,000
<ul style="list-style-type: none"> • Social Integration (Veterans) With the first wave of veterans now moving into the Alabare accommodation at Wilton Hill, the Council may wish to make budget provision to encourage the community to integrate into local activities. 	£1,500
<ul style="list-style-type: none"> • Wilton Parkway Station Project The Council may wish to reaffirm its commitment to this project through the offer of financial assistance. 	£10,000
<ul style="list-style-type: none"> • Relocation of CCTV System The current CCTV system is located upstairs at the Town Hall where generally there is no heating and cramped accommodation, when viewing footage with the Police. The Clerk recommends relocating the screens into the main office where it will be more convenient to view the footage when requested. 	2,000
TOTAL	£58,750.00

02/01/2020

Wilton Town Council Current Year

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Forward Budget Detail - By Centre

Note :- (-) Net Expenditure means INCOME is greater than EXPENDITURE

		Current Year Budget	Next Year Budget	Year 2 Budget	Year 3 Budget	Year 4 Budget	Year 5 Budget
100 Administration							
4000	Salaries, Pension & NI	46,850	42,500	0	0	0	0
4055	Insurance	10,000	8,000	0	0	0	0
4060	Stationary	400	400	0	0	0	0
4065	Training	1,500	1,500	0	0	0	0
4070	Travel & Expenses	500	500	0	0	0	0
4075	Subscriptions	2,500	2,500	0	0	0	0
4080	Broadband & Phone	2,300	750	0	0	0	0
4085	Mayors Allowance	1,500	1,500	0	0	0	0
4090	Publicity/Marketing	750	1,000	0	0	0	0
4095	Website	750	750	0	0	0	0
4100	IT Hardware & Software	0	4,000	0	0	0	0
4110	PWLB Loan	12,382	12,382	0	0	0	0
4115	Audit Fees	2,000	2,000	0	0	0	0
4120	Grants Awarded	1,000	1,000	0	0	0	0
4125	Donations	250	250	0	0	0	0
4130	Contribution to Reserves	15,000	5,000	0	0	0	0
4140	Neighbourhood Plan	5,000	5,000	0	0	0	0
4145	Community Area Transport	2,000	2,000	0	0	0	0
4150	Print & Design	0	1,000	0	0	0	0
4155	Consultancy & Professional	0	1,500	0	0	0	0
	Total Overhead Expenditure	104,682	93,532	0	0	0	0
1010	Grants Received	1,000	0	0	0	0	0
1076	Precept	217,927	0	0	0	0	0
1090	Bank Interest	60	70	0	0	0	0
	Total Income	218,987	70	0	0	0	0
	Administration - Net Expenditure	-114,305	93,462	0	0	0	0
120 Council Offices							
4080	Broadband & Phone	0	500	0	0	0	0
4200	NNDR	3,750	3,750	0	0	0	0
4205	Electricity	600	600	0	0	0	0
4210	Gas	400	400	0	0	0	0
4215	Water	400	400	0	0	0	0
4220	Repairs & Maintenance	2,500	2,000	0	0	0	0
4225	Servicing Contracts	1,700	1,500	0	0	0	0
4230	Office Equipment	1,000	1,000	0	0	0	0
4235	Capital Repairs	5,000	0	0	0	0	0
4605	Cleaning Materials	0	200	0	0	0	0
	Total Overhead Expenditure	15,350	10,350	0	0	0	0
1000	Rent of Council Offices	4,000	4,500	0	0	0	0
	Total Income	4,000	4,500	0	0	0	0
	Council Offices - Net Expenditure	11,350	5,850	0	0	0	0

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Forward Budget Detail - By Centre

Note :- (-) Net Expenditure means INCOME is greater than EXPENDITURE

	Current Year Budget	Next Year Budget	Year 2 Budget	Year 3 Budget	Year 4 Budget	Year 5 Budget
150 Civic Events						
4120 Grants Awarded	0	1,000	0	0	0	0
4300 Christmas Lighting	7,000	8,500	0	0	0	0
4305 Remembrance Expenditure	0	500	0	0	0	0
4310 Wilton In Bloom Expenditure	0	1,000	0	0	0	0
4320 Civic Events Expenditure	2,750	1,500	0	0	0	0
Total Overhead Expenditure	9,750	12,500	0	0	0	0
Civic Events - Net Expenditure	9,750	12,500	0	0	0	0
200 Cemetery						
4200 NNDR	475	475	0	0	0	0
4205 Electricity	200	650	0	0	0	0
4220 Repairs & Maintenance	750	1,000	0	0	0	0
4235 Capital Repairs	1,250	0	0	0	0	0
4350 Tree Surgery	1,000	500	0	0	0	0
Total Overhead Expenditure	3,675	2,625	0	0	0	0
1200 Cemetery Fees	5,000	5,500	0	0	0	0
Total Income	5,000	5,500	0	0	0	0
Cemetery - Net Expenditure	-1,325	-2,875	0	0	0	0
250 Old St Mary's Church						
4205 Electricity	180	450	0	0	0	0
4220 Repairs & Maintenance	450	450	0	0	0	0
4350 Tree Surgery	1,500	1,500	0	0	0	0
Total Overhead Expenditure	2,130	2,400	0	0	0	0
Old St Mary's Church - Net Expenditure	2,130	2,400	0	0	0	0
300 Car Parks						
4200 NNDR	3,500	3,500	0	0	0	0
4220 Repairs & Maintenance	5,000	4,000	0	0	0	0
4400 Rent	3,500	3,500	0	0	0	0
Total Overhead Expenditure	12,000	11,000	0	0	0	0
Car Parks - Net Expenditure	12,000	11,000	0	0	0	0
350 Castle Meadow Pavilion						
4080 Broadband & Phone	700	600	0	0	0	0
4205 Electricity	1,000	1,000	0	0	0	0
4215 Water	900	900	0	0	0	0
4220 Repairs & Maintenance	2,500	2,500	0	0	0	0
4605 Cleaning Materials	0	300	0	0	0	0
Total Overhead Expenditure	5,100	5,300	0	0	0	0

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Forward Budget Detail - By Centre

Note :- (-) Net Expenditure means INCOME is greater than EXPENDITURE

		Current Year Budget	Next Year Budget	Year 2 Budget	Year 3 Budget	Year 4 Budget	Year 5 Budget
1350	Hire Fees	3,600	4,500	0	0	0	0
1380	Solar Energy Income	0	500	0	0	0	0
	Total Income	3,600	5,000	0	0	0	0
Castle Meadow Pavilion - Net Expenditure		1,500	300	0	0	0	0
400 Parks & Open Spaces							
4205	Electricity	100	300	0	0	0	0
4220	Repairs & Maintenance	12,000	12,000	0	0	0	0
4350	Tree Surgery	2,500	2,500	0	0	0	0
4400	Rent	100	100	0	0	0	0
4450	Street Signs & Plaques	2,200	2,200	0	0	0	0
4455	Benches & Street Furniture	1,700	1,500	0	0	0	0
4460	Grounds Maintenance	45,000	45,000	0	0	0	0
4465	Shelters/Bus Stops	1,000	1,000	0	0	0	0
4470	Play Equipment	2,500	2,500	0	0	0	0
4475	Dog Bins	0	500	0	0	0	0
4485	Biodiversity Projects	0	1,000	0	0	0	0
4490	Flood Prevention	0	500	0	0	0	0
4495	Litter Picking	0	500	0	0	0	0
	Total Overhead Expenditure	67,100	69,600	0	0	0	0
Parks & Open Spaces - Net Expenditure		67,100	69,600	0	0	0	0
450 Public Conveniences							
4200	NNDR	1,300	1,300	0	0	0	0
4205	Electricity	1,000	1,000	0	0	0	0
4215	Water	1,000	1,000	0	0	0	0
4220	Repairs & Maintenance	500	1,200	0	0	0	0
4600	Cleaning Contract	6,000	6,000	0	0	0	0
4605	Cleaning Materials	2,000	1,200	0	0	0	0
	Total Overhead Expenditure	11,800	11,700	0	0	0	0
Public Conveniences - Net Expenditure		11,800	11,700	0	0	0	0
500 Bus Shelters							
4220	Repairs & Maintenance	0	200	0	0	0	0
4600	Cleaning Contract	0	300	0	0	0	0
	Total Overhead Expenditure	0	500	0	0	0	0
Bus Shelters - Net Expenditure		0	500	0	0	0	0
550 Tennis Courts							
4220	Repairs & Maintenance	0	1,000	0	0	0	0
	Total Overhead Expenditure	0	1,000	0	0	0	0

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Forward Budget Detail - By Centre

Note :- (-) Net Expenditure means INCOME is greater than EXPENDITURE

	Current Year Budget	Next Year Budget	Year 2 Budget	Year 3 Budget	Year 4 Budget	Year 5 Budget
Tennis Courts - Net Expenditure	0	1,000	0	0	0	0
Total Budget Expenditure :	231,587	220,507	0	0	0	0
Income :	231,587	15,070	0	0	0	0
Net Expenditure	0	205,437	0	0	0	0